

**बिड दस्तावेज़ / Bid Document**

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	09-07-2026 19:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	09-07-2026 19:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Gujarat
विभाग का नाम/Department Name	Social Justice And Empowerment Department Gujarat
संगठन का नाम/Organisation Name	N/a
कार्यालय का नाम/Office Name	Scheduled Cast Development Corporation Gandhinagar
शिकायत निवारण के संपर्क विवरण/ Contact details of Grievance redressal	managerfinance.gscdc@gmail.com
वस्तु श्रेणी /Item Category	Financial Audit Services - Financial Reporting Framework, Audit report; CAG Empaneled Audit or CA Firm
अनुबंध अवधि /Contract Period	2 Year(s) 11 Month(s) 29 Day(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	10 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	5 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
एमएसएमई के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है/MSE Relaxation for Years of Experience and Turnover	No
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC),OEM Annual Turnover,Additional Doc 1 (Requested in ATC),Additional Doc 2 (Requested in ATC),Additional Doc 3 (Requested in ATC),Additional Doc 4 (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

**बिड विवरण/Bid Details**

क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेन् है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	1
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	3
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित निविदा मूल्य (सभी करों सहित) भारतीय रुपये में / Estimated Bid Value in INR (Inclusive of all taxes)	240000
Payment Timelines	Payments shall be made to the Seller within <b>30</b> days of issue of service delivery acceptance certificate (SDAC) and on-line submission of bills (This is in supersession of 10 days time as provided in clause 12 of GeM GTC)
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation

**ईएमडी विवरण/EMD Detail**

आवश्यकता/Required	No
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**ईपीबीजी विवरण /ePBG Detail**

आवश्यकता/Required	No
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बोली विभाजन लागू नहीं किया गया/Bid splitting not applied.

**एमआईआई अनुपालन/MII Compliance**

एमआईआई अनुपालन/MII Compliance	Yes
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1. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
2. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
3. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.
4. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -
  1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
  2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
  3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

**अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required**

**This Bid is based on Quality & Cost Based Selection (QCBS) . The technical qualification parameters are :-**

Parameter Name	Max Marks	Cutoff Marks	Qualification Methodology Document
Details of CATurn over Yeas of Experience Experience of Government Audit	100	60	<a href="#">View File</a>

**Total Minimum Qualifying Marks for Technical Score: 60**

**QCBS Weightage(Technical:Financial):70:30**

**Financial Audit Services - Financial Reporting Framework, Audit Report; CAG Empaneled Audit Or CA Firm ( 1 )**

**तकनीकी विशिष्टियाँ /Technical Specifications**

विवरण/ Specifica tion	मूल्य/ Values
<b>कोर / Core</b>	
Scope of Work	Financial Reporting Framework , Audit report

विवरण/ Specification	मूल्य/ Values
Type of Financial Audit Partner	CAG Empaneled Audit or CA Firm
Type of Financial Audit	Statutory Audit
Category of Work under Financial Audit	Audit of financial statements , Reliability of financial reporting , Internal control of financial , Deterring , Investigating fraud , Compliance with law & regulations , Governance of company , Compliance with contracts , Risk Management , Review system & processes , Treasury operations , Bank Transactions , Internal Control over Financial Reporting
Type of Industries /Functions	Sales, Services and Revenue , Purchase & Procurement , Inventory & Store management , Human Resource & Payroll
Frequency of Progress Report	Fortnightly
MIS Reporting for Financial Audit support	Yes
Frequency of MIS reporting	Fortnightly
State	NA
District	NA
<b>एडऑन /Addon(s)</b>	
Post Financial Audit Support	NA

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्ट दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	परेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	Quantity	अतिरिक्त आवश्यकता /Additional Requirement
1	Joshi Anjanaben	382010,Block No. 10, Old Sachivalaya, Gandhinagar	Project / Lumpsum Based	N/A

## क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/**Buyer Added Bid Specific Terms and Conditions**

### 1. **Generic**

OPTION CLAUSE 25% : The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, the contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration.

For lumpsum-based service contracts, the buyer may increase the scope of work and contract value up to 25 percent with the consent of the service provider

### 2. **Service & Support**

AVAILABILITY OF OFFICE OF SERVICE PROVIDER: An office of the Service Provider must be located in the state of Consignee. DOCUMENTARY EVIDENCE TO BE SUBMITTED.

### 3. **Certificates**

Bidder's offer is liable to be rejected if they don't upload any of the certificates / documents sought in the Bid document, ATC and Corrigendum if any.

### 4. **Generic**

**Bidder financial standing:** The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

### 5. **Buyer Added Bid Specific ATC**

Buyer uploaded ATC document [Click here to view the file.](#)

## अस्वीकरण/**Disclaimer**

The Additional Terms and Conditions (ATC) have been incorporated by the Buyer after approval of their Competent Authority. The Buyer, is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any restriction arising in the bidding process due to these ATCs and including the modification of technical specifications and / or terms and conditions governing the bid. All representations / grievances pertaining to the ATC clauses shall be raised with the buyer organization directly and not with GeM. If any of the clause(s) is/are incorporated by the Buyer regarding the following, the bid & resultant contract shall be treated as null & void. Further, GeM reserves the right, at its sole discretion, to cancel the bid forthwith, without issuance of any prior notice or intimation :-

1. Publishing Custom / BOQ bids for items for which regular GeM categories are available (unless such Custom / BOQ item is bunched with the major regular product Category Item).
2. Mandating procurement of / from specific Brand / Make / Model / Manufacturer / Dealer except in case of Single Bid / Proprietary Article Certificate (PAC) Buying.
3. Inclusion of disqualification criteria related to suspension of seller / service provider, where such suspension period has already expired.
4. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.

5. Publishing bids on GeM for procurement of works.
6. Procurement of Goods by creating a Service bid on GeM & vice-versa.
7. Seeking sample with bid or approval of samples during bid evaluation process. However, trial / sample, as the case may be, shall be permitted in cases where trial / sample are allowed as per approved and published procurement policy of the Buyers' controlling Ministry / Department / State / Public Sector Enterprises Headquarters. If there is any violation of trial / sample clause with regard to approved policy of the Buyers' Ministry / Department / State / Public Sector Enterprises Headquarters, then this is to be determined and redressed by the concerned Buyer Organisation only.
8. Seeking experience from specific organization / department / institute only or from foreign / export experience.
9. Creating bid for items from incorrect categories.
10. Reference of conditions published on any external site or reference to external documents/clauses.
11. Asking for any Tender fee / Bid Participation fee, as the case may be.
12. Buyer added ATC Clauses which are in contravention of clauses defined in bid detail section, including specifications, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by the applicable GeM GTC.
13. Any ATC clause in contravention with GeM GTC Clause 4 (xiii) (h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
14. In a category based bid, adding additional items, through buyer added, additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogues or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

**All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into force by the Government of India.**

**For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.**

**The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:**

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

**All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.**

**This Bid is governed by the General Terms and Conditions, conditions stipulated in Bid and Service Level Agreement specific to the Service, as the case may be, as provided in the Marketplace.**

**However, in case of Service, if any condition specified in General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement specific to said Service, then it will over-ride the conditions in the General Terms and Conditions.**

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and

[Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---

**Tender for the Appointment of a Chartered  
Accountant Firm for STATUTORY AUDIT for Year**

**2025-26 to 2027-28**

**TWO – Stage QCBS**

**GUJARAT SCHEDULED CASTES DEVELOPMENT CORPORATION**

**(Social Justice and Empowerment Development)**

**Government of Gujarat undertaking**

**Block No. 10, 2<sup>nd</sup>Floor, Dr. Jivraj Mehta Bhavan**

**Gandhinagar-382010.**

**Gujarat Schedule Castes Development Corporation  
(Social Justice and Empowerment Department)**

**Government of Gujarat Undertaking.**

**Invitation of Bid Documents for appointment of a Chartered Accountant Firm For Statutory Audit**

Name of Department	Social Justice and Empowerment Department
Bid Opening Authority	Managing Director, Gujarat Scheduled Castes Development Corporation, Block No. 10, 2 <sup>nd</sup> Floor, Dr. Jivraj Mehta Bhavan, Sector-10, Gandhinagar, Gujarat, India – 382010.
Period of Contract	2025-26 to 2027-28 (3 Years)
Bidding Type	Open
Class of Bidder	Not Applicable
Tender Currency Settings	Indian Rupee (INR)
Joint Venture/Consortium	Not Allowed
<b>(Amount Details)</b>	
Bid Document Fee Payable to	Gujarat Scheduled Castes Development Corporations.
Bid Security / Earnest Money Deposit (EMD)	Separately in Form of Demand Draft/NEFT/RTGS issued by any Nationalized Bank. (NIL) (0)  Security Deposit –  <b>Bank details</b> Managing Director, Gujarat Scheduled Castes Development Corporations, <b>Account No.</b> <b>IFSC Code</b> <b>Bank Name</b>
Bid Security / Earnest Money Deposit (EMD) in Favor of	Managing Director, “Gujarat Scheduled Castes Development Corporations” payable at Gandhinagar.
Bid Validity Period	180 days from opening of price bid.
Technical Bids Submission (Online Only)	Bidder shall submit their technical bids in electronic format only on website <a href="https://gem.gov.in">https://gem.gov.in</a> No offer in physical form will be accepted and any such offer if received will be outright rejected.
Price Bid Submission (ONLINE ONLY)	Bidder shall submit their price offer in electronic format only on website <a href="https://gem.gov.in">https://gem.gov.in</a> No offer in physical form will be accepted and any such offer if received will be outright rejected. Also any reference of the Price, quotes etc. in physical submission shall Result in rejection of the Bid of the bidder.
Officer Inviting Bids	Managing Director, Gujarat Scheduled Castes Development Corporations.

## **Introduction**

Under the Societies Registration Act 1960, the Harijan Development Corporation was established On 05/05/1975. On November 1979, the corporation was recognized under the Indian Companies Act, 1956 as a Public Sector undertaking of the Government it became operational as the Gujarat Scheduled Caste Economic Development Corporation Limited Gandhinagar. Subsequently under the Gujarat Scheduled Castes Development Corporation Act, 1985 passed by the Gujarat Legislative Assembly and through a notification issued by Social Welfare Department (now the Social Justice and Empowerment Department) Gandhinagar Dt. 06/07/1996. It is Statutory Corporation since 15/08/1996.

### **The Main Functions of GSCDC are as Following.**

- Promote the economic upliftment of Scheduled Caste individuals living below the poverty line in the state by providing them with financial assistance through government sponsored schemes and helping them rise above poverty line.
- The corporation is primarily engaged in financial lending to the people belong to back Backward Class. For setting up of employment ventures. Various schemes Funded by National Agencies and state Government.

## **Scope of Work for Statutory Audit**

1. To review the Corporation's online loan management software and, in case any discrepancies/errors are noticed, to provide guidance for taking appropriate corrective action in coordination with the Chartered Accountant and the Corporation.
2. To verify whether all statutory compliances of the Corporation have been properly complied with and to provide guidance to the Corporation for taking appropriate corrective actions wherever required.
3. To verify whether Bank Reconciliation Statements (BRS) of all bank accounts of the Corporation are prepared correctly and in a timely manner. Any discrepancies noticed shall be immediately brought to the attention of the Corporation.
4. To verify whether all grants, loans, and other funds received by the Corporation are utilized within the relevant financial year, as non-utilization within the same financial year may result in audit objections/paras. In case any administrative or scheme-related grant or loan amount remains unutilized during the concerned year, the same shall be brought to the notice of the Corporation. Further, appropriate guidance shall be provided to the Corporation for taking corrective action so as to avoid audit objections in future.
5. It shall be verified whether the loan recoveries deposited by the beneficiaries of the Corporation have been credited to the respective account holders' accounts. If any discrepancy is noticed, the matter shall be immediately brought to the attention of the Corporation.
6. It shall be verified whether all deductions from the salary and allowances of the Corporation's government employees have been made correctly and deposited in a timely manner. If any discrepancy is noticed, the matter shall be immediately brought to the attention of the Corporation.
7. It shall be verified whether the accounting entries relating to the funds parked by the Corporation with GSFS and the interest earned thereon have been properly recorded. Further, at the end of the year, Fixed Deposits (F.D.s) exceeding one year and those up to one year shall be classified separately, and the details thereof shall be provided distinctly in the final report.
8. It shall be verified whether all assets of the Corporation have been recorded in the Fixed Asset Register. Further, all accounting entries relating to annual depreciation shall also be verified.
9. It shall be verified whether, in cases where the beneficiaries of the Corporation have fully repaid their loan accounts and applied for issuance of NOC, the respective loan accounts have been properly closed both in the records maintained by the Corporation and in the online loan management software.
10. It shall be verified whether all provisions/reserves made for the finalization of the annual accounts have been properly created and accounted for.
11. It shall be verified whether all registers maintained for accounting purposes are being properly maintained. If any discrepancy is noticed, the matter shall be immediately brought to the attention of the Corporation.

12. The Corporation provides loan assistance to beneficiaries belonging to Extremely Backward Classes. In this regard, all records/documents pertaining to the eligibility criteria and selection process of the beneficiaries shall be verified. Further, the sanction, recovery, and accounting of loans under the schemes shall also be examined, and if any discrepancy is noticed, the matter shall be immediately brought to the attention of the Corporation.
13. It shall be verified whether all payments made by the Corporation are in compliance with the rules, regulations, and guidelines prescribed by the State Government.
14. It shall be verified whether TDS (Income Tax and GST) has been properly deducted and deposited within the prescribed time limit. All related matters shall be thoroughly examined. Further, it shall also be verified whether the monthly/quarterly IT TDS and GST TDS returns have been duly filed. If any discrepancy is noticed in this regard, the matter shall be immediately brought to the attention of the Corporation, and it shall be ensured that such statutory compliances are carried out regularly.
15. The work of statutory audit of the Corporation shall be satisfactorily completed by maintaining liaison on behalf of the Corporation with the account-writing firm. Proper guidance shall be provided for furnishing clarifications relating to audit remarks/comments/paras raised by them. Further, necessary action shall be taken for the settlement/disposal of such audit remarks, comments, and paras.
16. The work of internal audit shall be completed within the stipulated time limit.
17. The Corporation shall have the unrestricted right to make amendments, additions, or modifications to the terms and conditions of the said work.

## Terms & Conditions

1. Minimum Eligibility Criteria, Technical Eligibility and Financial obligation and other important terms and conditions has been mentioned in the annexure attached here to which are part of this tender document.
2. The CA firm already engaged with GSCDC in the Account work, Pre-Audit, Internal Audit, Consultancy or Statutory Audit assignment in the Past Three Years shall be ineligible for participating in this bid.
3. Any bidder who has previously received a communication or letter citing non-satisfaction of services or non-performance of duties from GSCDC is definitively disqualified from applying.
4. Accounting firm shall not subcontract the work.
5. Accounting firm will work in strict confidence and secrecy.
6. The appointment of accounting firm will be for the period of 2years subject to satisfactory performance. The Company retains the discretion to review the arrangement after completion of one (1) year and may take necessary steps in accordance with review of engagement and providing reasonable prior notice and opportunity of hearing.
7. All deliverables shall be submitted within the agreed timelines. In the event of any delay. the payments may be adjusted appropriately. Further if the services don't meet the expected standards of quality or performance, the Authority reserves the right to discontinue the engagement by giving due notice, with payments made proportionately for the work completed up to that point.
8. Bidder's offer is liable to be rejected if they don't upload any of the certificates /documents sought in GSCDC the Bid document, ATC and Corrigendum if any.
9. Bidders must submit the EMD with Account Payee Demand Draft in favour of GSCDC payable at Gandhinagar, Gujarat. Bidder has to upload scanned copy/proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.
10. As the GSCDC is Gujarat State Government's undertaking. Vouchers, documents, written communications, policies, Government resolutions, notifications, and circulars are more over in Gujarati language. Hence it is mandatory for the bidder to deploy such resources and a supervisor who are from Gujarati background and/or are well versed with Gujarati language. They should be able to read, write and speak Gujarati, Hindi and English languages.
11. Bidder shall be following all the rules and regulations as defined in the Chartered Accountants Act 1949.
12. Jurisdiction will be Gandhinagar only.

### **D. Minimum Fees Criteria**

#### **1. Scope of Assignment and volume of work:**

The appointed Agency shall be responsible for end-to-end accounting Function, but not limited to maintenance of books of accounts. It is estimated that annual Volume of work will comprise approximately 1000 vouchers.

## **Annexure-II**

### **Terms and Conditions**

#### **A. General Conditions**

##### **A-1 Bid Procedure**

1. The whole process of tendering can be cancelled without giving any prior notice or information by Managing Director, GSCDC.
2. The evaluation of the tender will be as per the pre decided norms mentioned herewith. (Annexure - V)
3. The technical bid will be opened first and will be evaluated by an Internal committee. The financial bid will be opened by this committee only for those auditors who will get minimum of 40 marks in the Technical Bid.

##### **A-2 Eligibility Conditions**

1. The auditor who is executing Book Writing of GSCDC or out sourcing work for accounting in the will not be qualified for the Statutory-Audit.
2. For this agreement C.A. firms will be considered eligible which have their registered offices in Gujarat, duly recorded in the records of the Institute of CAs and which have a gross receipt of professional fees Rs.15.00 lacs p.a. for the last three years. (Total of last three years fees must be RS. 45.00 lacs).

#### **B. Taxes and Duties**

1. All the applicable taxes will be deducted from the payments. However, the amount of service Tax shall be paid to the CA Firm.
2. The auditor and their personnel staff shall pay such taxes, duties, fees and other impositions as may be levied under the applicable law, the amount of which is deemed to have been included in the contract price.

#### **C. Commencement, Completion, Modification and Termination of Contract**

1. The contract can be terminated from either side, at any time after giving a on month notice to the concerned without mentioning any reason.
2. The contract is for Three years. However, the work order will be renewed annually on satisfactory performance of the chartered Accountant firms.

#### **D. Payments to the Auditors**

1. The payment of fees will be made annually only after completing the Audit work and as per the time schedule prescribed below.
2. The Chartered Accountant firm should quote the rates only for the Three year.

#### **E. Obligations of Auditor**

1. The auditor cannot assign this contract, or sub contract it, or any portion of it, to any other C.A / C.A.firm.
2. The auditor shall remain present in coordination/review meetings no additional fees shall be paid for that.

## **F. Confidentiality**

1. The auditor/ their sub-consultants/ partners/ personnel of Audit firm shall not, disclose any proprietary or confidential information relating to the GSCDC business operations without written authority of Managing Director, GSCDC.
2. All reports and other documents submitted by auditor shall become and remain the property of the GSCDC. After expiry of this contract the Auditor shall not use documents and reports of GSCDC work under taken by him without written approval of Managing Director, GSCDC.
3. The auditor has to undertake that all knowledge and information not within the public domain which may be acquired during the execution of the assignment shall be, for all time and for all purpose, regarded as strictly confidential and held in confidence, and shall not be directly disclosed to any person whatsoever, except with the prior written permission from the Managing Director, GSCDC.

## **G. Obligation GSCDC**

1. GSCDC will provide office space including furniture, fixture, electricity, computer system, printer and accessories on sharing basis for Auditor.
2. GSCDC will provide relevant guidelines, orders, resolutions GRs etc. bills, vouchers and any other relevant records for verification of audit.

## **H. Settlement of Disputes**

1. Managing Director, GSCDC is final authority for settlement of disputes, under this contract.
2. The auditor dissatisfied with the decision of the Managing Director, GSCDC will be final.
3. This Contract will have legal jurisdiction within concern to Gandhinagar District court.

## **I. Penalties**

1. In the event of gross negligence, irregularity, laxity or misconduct on the part of the auditor/auditors personnel, the auditor's contract may be terminated and the C.A. firm may be black listed by Managing Director, GSCDC, which shall be communicated to all the Government Departments and the Institute of Chartered Accountants for debarring such firm from any assignment of any Government work. In such a case the C.A. of the C.A. firm shall be severally and/or jointly directly responsible.
2. The violation of any of the terms will invoke penalty as deem fit by Managing Director, GSCDC. It will be the responsibility of the auditor to carry out fast, prompt, accurate and Failure to do so leading to either undue delay, or laxity or failure to check irregularity in payments will make the C.A. firm liable for being removed from the contract by the Managing Director, GSCDC after issuing 15 days' notice as well as disciplinary action including C.A firm shall be severally and/or jointly directly responsible.

All the terms & conditions narrated in this document are acceptable to me.

Date:

Sign:

Seal of Office/ firm:

Name & Designation:

## Format for Technical proposal

### A Technical proposal for Statutory Audit

1. Name of the Firm: \_\_\_\_\_
2. Registered address: .....
3. Address of Branch Offices:
  - a.
  - b.
  - c.

4. P.F. Registration No. of the Firm:
5. Professional Tax Registration No: .....

6. A. Details of CAs as partners or Paid CAs.( Kindly attach PT/P.F. return for last 3 years

Sr.No.	Name	Designation	Qualification	Age . *	Date of joining

6.B.Details of other Staff.

Sr. No.	Name	Designation	Qualification	Age	Date of Joining

7.Total turnover (as per B/S attached-audited/unaudited)

Year	Turn over (Rs)	Profit
2023-24		
2024-25		
2025-26		

8. Experience General: \_\_\_\_\_Years (From the date of Registration of firm)
- 9.Experience Government Audit: \_\_\_\_\_ Years
10. List of Major Government clients (Last 3 years FY 2023-24,2024-25, 2025-26)

Name of the Institution	Year of Audit	fees Received for Audit Work

(Work orders for each should be attached serially; Special Audit or Investigation Audit will not be considered).

#### Certificates

I/we undersigned hereby certify that all the information mentioned above is true and correct

Date:

Sign:

seal of Office/firm proprietor:

Name & Designation

## **ANNEXURE – I**

### **TENDERS FOR Statutory Audit THE F.Y. 2025-26 TO 2027-28**

#### **TECHNICAL BID**

#### **Bidder's Profile**

#### **General Information**

1	Name of the Bidder	
2	Date & Year of Registration of the Firm/LLP	
3	Registered/Main Office Address	
4	Registration No (FRN)	
5	Permanent Account Number	
6	GST Registration No	
7	No of full time Partners	
8	Name of Partners	
9	No of full time Chartered Accountant staffs	
10	No. of branches in Gujarat (Attach a list along with address)	

**Signature of the Bidder with seal**

### **Eligibility Criteria**

1	Whether the firm meets all the eligibility criteria (Yes/No)	
2	No. of years of experience	
3	Date and year of registration of Chartered Accountants firm (dd/mm/yy)	
4	Whether firm has peer review by members of ICAI for any financial year (Yes/No). The year of peer review shall be mentioned.	
5	No. of full time Partners (as on closing date of tender)	
6	No. of full time Chartered Accountant Employees (as on closing date of tender)	
7	Whether the Chartered Accountants firm have its registered office in the State of Gujarat.	
8	Whether the Chartered Accountants firm have an experience of conducting requisite no. of Book Keeping of internal audit/statutory audit of eligible clients/organization (Provide list of eligible clients/organization along with their turnover financial year wise and enclose their appointment letters)	
9	Average Annual turnover of Chartered Accountant firm for last 5 financial years. (Submit audited financial statement)	

**CA Stamp & Seal**

## ANNEXURE – II

### Details of Internal Audit / Statutory Audit done in the last 3 years

Name of Organization	Type of Audit & Audit Period (Financial Year)	Asset Size/Paid up capital of the organization	Annual Turnover of the organization	Nature of Organization (Govt/PSU/Autonomous body/firm)

**CA Stamp & Seal**

**ANNEXURE – III**

**Declaration**

I, \_\_\_\_\_ Partner of the Firm \_\_\_\_\_ ..... , hereby certify that all information furnished by our Firm is true & correct and I shall abide by the terms & conditions set by the Company and in the event that the information is found to be incorrect/untrue or found violated, then your organization shall without giving any notice or reason there of summarily reject the bid or terminate the contract, without prejudice to any other rights or remedy including the forfeiture of the full said earnest money deposit absolutely.

(Signature and seal of the firm)

**CA Stamp & Seal**

## **ANNEXURE – IV**

### **Format for Financial Proposal**

Sr. No.	Annual Basic Rate of Fee (ex. GST)

Fees mentioned above is inclusive of all the cost (Out of pocket expenses & transportation charges) No escalation of fees will be given during the year. (GST will be paid extra.)

Date:

Sign:

Seal of Office/ Firm Proprietor:

Name:

Designation:

## Annexure-v

### Selection Procedure Minimum Eligibility for Evaluation

Sr. No.	Criteria	Basic Evaluation			Maximum Marks
1	Details of CA (Partner and Paid CA employees)	No. of CA		Marks	40
		1 to 3		10	
		4 to 6		20	
		7 to 9		30	
		10 and above		40	
2	Turn over	Last Three-Year average turnover			20
		Turnover in Lakh Rs.		Marks	
		10 to below 25 lakhs		10	
		25 to 50 lakhs		15	
		Above 50		20	
3	Yeas of Experience	No. of years		Marks	20
		1 to 5 years		5	
		5 to 10 years		10	
		10 to 15 years		15	
		15 years and above		20	
4	Experience of Government Audit	No. of Assignment	Fees	Marks	20
		1 to 2	20000	5	
		3 to 5	40000	10	
		6 to 8	60000	15	
		9 to 12	80000	20	

#### Notes:

- To demonstrate experience against criteria specified above, bidder must submit relevant documents as **Documents Comprising Bid section**.
- A bid shall have to meet the Minimum Qualifying Marks of 60 marks in 'Quality' Criteria. Bids not meeting the minimum qualifying marks in 'Quality' Criteria shall be rejected. The Bids meeting the minimum qualifying marks shall be called 'Qualified Bids' and shall be eligible for financial evaluation of the bid.
- 'Qualified Bids' (meeting the minimum Qualifying Marks of in Quality Criteria) and conforming to the technical specifications, terms and conditions stipulated in the bidding document and considered to be responsive after subjecting to Bid Evaluation Criteria shall be considered for further evaluation as per the Evaluation Criteria given below:
  - Price Bids shall be evaluated taking into account the Price quoted for all services including applicable GST (CGST & SGST/UTGST or IGST)
  - Quoted price must include all liabilities and taxes including statutory liabilities but excluding GST, which shall be quoted separately in the Price Bid format

- To ascertain the Inter-se-ranking of the bids, the Quality & Cost Based Selection (QCBS) methodology as mentioned below shall be adopted:
- An Evaluated Bid Score (B) will be calculated for each bid, which meets the minimum Qualifying marks of 60 in 'Quality' Evaluation Criteria, using the following formula in order to have a comprehensive assessment of the Bid price and the Quality of each bid:

$$B = (C_{low}/C) \times 100 \times X + (T/T_{high}) \times 100 \times Y$$

Where

**C = Evaluated Bid Price of the bidder**

**C<sub>low</sub> = The lowest of the evaluated bid prices among the responsive bids**

**T = The total marks obtained by the bidder against "Quality" criteria**

**T<sub>high</sub> = The highest mark scored against "Quality" criteria among all responsive bids**

**X 0.3 = (The weight age for 'Quoted price' is 30%)**

**Y = 0.7 (The weight age for 'Quality' is 70%)**

- The Evaluated Bid Score (B) shall be considered up to two decimal places
- Contract shall be awarded to the bidder with the highest Evaluated Bid Score (B).
- In the event of two or more bids having the same highest Evaluated Bid Score (B), the bid scoring the highest marks against 'Quality' criteria will be recommended for award of contract. Even if there is a tie, 'draw of lots' will be resorted to arrive at the recommended bidder.
- To ascertain the inter-se-ranking, the comparison of the responsive bid will be made subject to loading for any deviation.

**ANNEXURE – VI**

**(In the Letter head of the Partnership Firm / LLP)**

**Declaration of ineligibility**

We, M/s ..... (Name of hereby certify that, we have Internal Audit Firm)..... hereby certify that, we have not been banned/de-listed/de-barred/ blacklisted/disqualified by any PSU/Govt. Department / statutory body for corrupt or fraudulent practices.

(Signature and seal of the firm)

**CA Stamp & Seal**

## **ANNEXURE – VII**

### **List of Documents to be attached with the Technical Bid**

#### **Managing Director, GSCDC**

1. A copy of Partnership Deed.
2. A copy of letter from C.A. Institute mentioning Registration No. and details of Partners & paid CA employees.
3. Copy of Audited Balance Sheets for the last Five years. (F.Y.2020-21 to 2024-25).
4. Gross receipt of professional fees and turn over(F.Y.2020-21 to 2024-25).
5. Copy Professional Tax Return of the firm for the last Five years.(F.Y.2020-21 to 2024-25).
6. Copy of Professional Tax Return of the employees/consultants for the last Five years(F.Y.2020-21 to 2024-25).
7. A Copy of Provident Fund Return for the last Five years(F.Y.2020-21 to 2024-25).
8. Copies of List of Government work done during last three years along with the copies of work orders. (F.Y.2020-21 to 2024-25).
9. A Copy of list of Clients of General Experience of last Five-year. (F.Y.2020-21 to 2024-25).
10. A Copy of service tax/GST return for the last Five-year (F.Y.2020-21 to 2024-25).

**All documents shall be self-attested.**